



**DEPARTMENT OF COMMERCE AND INSURANCE  
TENNESSEE STATE BOARD OF ACCOUNTANCY  
DAVY CROCKETT TOWER  
500 JAMES ROBERTSON PARKWAY  
NASHVILLE, TENNESSEE 37243-1141  
615-741-2550 OR FAX 615-532-8800**

DATE: \_\_\_\_\_

Dear Resident Manager,

The Peer Review Committee of our Board must approve your request to be exempt from the Peer Review requirement. Once approved, you will not be required to have a Peer Review covering the previous three year cycle. However, if you perform any compilation, review or audit services after the date of this letter, you must submit the report to a State Board approved reviewer to be reviewed **prior** to issuance to the client. The reviewer must then send written notification to the Board of the results of the review. In addition, at the end of the first calendar year after issuing a report, your practice must have a Peer Review performed for that year. Failure to comply with the agreement will result in a formal complaint being filed against your firm.

Please indicate on the bottom portion of this letter that you are in agreement with these requirements of the Board and return it to our office so that we may have your request approved and have record in your file. We will notify you upon approval.

Sincerely,

Gail York  
Administrative Assistant III  
Firm Permit Coordinator

Firm Name: \_\_\_\_\_ TN Firm ID # \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

I, \_\_\_\_\_, AGREE TO OBTAIN A PREISSUANCE REVIEW, BY A REVIEWER APPROVED BY THE BOARD, ON THE FIRST REPORT ISSUED AFTER THIS DATE AND I AGREE TO A PEER REVIEW ON MY PRACTICE UNIT AT THE END OF THE FIRST CALENDER YEAR IF I EVER RETURN TO ISSUING ATTEST REPORTS FOR CLIENTS.

\_\_\_\_\_  
CPA SIGNATURE

\_\_\_\_\_  
DATE

Sworn and subscribed Before Me this \_\_\_\_\_ day of \_\_\_\_\_, 2005.

\_\_\_\_\_  
NOTARY PUBLIC

(Seal)

My Commission Expires \_\_\_\_\_

\_\_\_\_\_  
Board Member Signature of Approval

\_\_\_\_\_  
Date